



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Shanae Golliday
DOCKET NO.: 17-04978.001-R-1
PARCEL NO.: 08-34.0-304-042

The parties of record before the Property Tax Appeal Board are Shanae Golliday, the appellant; and the St. Clair County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***no change*** in the assessment of the property as established by the **St. Clair** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$3,611
IMPR.: \$28,138
TOTAL: \$31,749

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the St. Clair County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a two-story dwelling with a vinyl siding exterior containing 1,850 square feet of living area. The dwelling was built in 2006. Features of the property include a concrete slab foundation, central air conditioning, and a two-car garage. The property has a 3,450 square foot site and is located in Belleville, Belleville Township, St. Clair County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on September 28, 2017 for a price of \$113,900 or \$61.57 per square foot of living area, including land. The appellant identified the sellers as Kenneth and Inger Varel and indicated the parties were not related. The appellant also indicated that the property was listed on the open market with a Realtor and advertised in the Multiple Listing Service (MLS).

The appellant also submitted information on four comparables improved with two-story dwellings that range in size from 1,256 to 1,553 square feet of living area. These homes were built from 2005 to 2007. One comparable has a basement, each comparable has central air conditioning and each comparable has a garage. These properties sold from June 2008 to January 2018 for prices ranging from \$90,000 to \$120,000 or from \$57.95 to \$85.19 per square foot of living area, including land. The appellant indicated these properties have total assessments ranging from \$31,587 to \$37,296.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$31,160.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,749. The subject's assessment reflects a market value of \$94,688 or \$51.18 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for St. Clair County of 33.53% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review argued the subject's purchase price is above the market value reflected by the subject's assessment. It also pointed out the appellant did not file an assessment complaint with the board of review but appealed the assessment from the application of a board of review township equalization factor of 1.0189 increasing the subject's assessment from \$31,160 to \$31,749.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant presented evidence that the subject property was purchased in an arm's length transaction in September 2017 for a price of \$113,900 or \$61.57 per square foot of living area, including land. Additionally, the appellant provided information on four sales that had prices ranging from \$90,000 to \$120,000 or from \$57.95 to \$85.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$94,688 or \$51.18 per square foot of living area, including land, which is below the subject property's purchase price and below the range established by the comparable sales on a square foot basis. The Board finds the evidence presented by the appellant does not demonstrate the subject property was overvalued as of the assessment date. The Board also finds the subject's total assessment is within the range of the assessments established by the appellant's comparables. Based on this record the Board finds the a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 18, 2020



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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